

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket Nos. D.T.E. 02-24/25  
Responses to the Department's Second Set of Information Requests

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**Request No. DTE 2-15 (Common):**

Refer to Schedules MHC-7-16 (Gas) and MHC-7-13 (Electric). Please provide invoices for every expense incurred thus far in preparation of the Company's gas and electric rate cases. As part of this response, please provide a schedule totaling each group of invoices (e.g., External Consultants; Production, Delivery, Notifications; Lodging, Meals, Telephone; Parent Corporation-Support Services). Provide this information separately for the Company's gas and electric rate cases; if some costs are deemed by the Company to be common to both rate applications, provide a full explanation of how these common costs were allocated between the gas and electric rate applications.

**Supplemental Response – August 9, 2002:**

Please refer to Attachments 1 & 2 for summaries of the gas and electric rate case costs as of August 9, 2002. At this time, the gas rate case costs total \$374,564 and the electric rate case costs total \$400,170. The Company will attempt to file all legal invoices to-date as part of the next update filing pursuant to the Department's Protective Order in this docket pertaining to legal invoices. The invoices supporting the additional costs from the supplemental data response dated 7/26/02 are attached as:

- Attachment 3 – Allocated & Marginal Costs Studies; Revenue Requirements Invoices
- Attachment 4 – Depreciation Study Invoices
- Attachment 5 – Temporary Help Invoices

As a general guideline, assuming the entire invoice is not specifically identified as applicable to gas or electric, the invoice or the amount of the invoice that pertains to FG&E is allocated between gas and electric using the "FG&E split" of 65% electric and 35% gas.

**Person Responsible:** Mark H. Collin

**Fitchburg Gas & Electric Light Company**  
**MA Rate Case Costs - Summary by Category**  
**Gas Rate Case '02**

<b>Description</b>	<b>Amount</b>
<b>Legal (Includes \$112,045 of Accrued Legal - No invoices)</b>	<b>\$ 120,000</b>
<b>Outside Services:</b>	
- Allocated and Marginal Costs Studies; Revenue Requirements	142,592
- PBR Mechanism	56,551
- Depreciation Study	23,185
- Cost of Capital	16,218
<b>Temporary Help</b>	<b>13,477</b>
<b>Miscellaneous (i.e., newspaper notices, expense reports, etc.)</b>	<b>2,541</b>
<b>Total</b>	<b>\$ 374,564</b>

**Fitchburg Gas & Electric Light Company**  
**MA Rate Case Costs - Summary by Category**  
**Electric Rate Case '02**

Description	Amount
Legal (Includes \$120,000 of Accrued Legal - No invoices)	\$ 120,000
Outside Services:	
- Allocated and Marginal Costs Studies; Revenue Requirements	128,298
- PBR Mechanism	60,650
- Depreciation Study	43,058
- Cost of Capital	30,237
Temporary Help	15,349
Miscellaneous (i.e., newspaper notices, expense reports, etc.)	2,578
Total	\$ 400,170



# MANAGEMENT APPLICATIONS CO.

2921 Windmill Road, Suite 4 • Sinking Spring, PA 19608 • 610/670-9199 • Fax 610/670-9190 • <http://www.manapp.com>

DTE 02-24/25  
Attachment 3 DTE 2-15  
Supplemental Response – 8/9/02  
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## INVOICE

TO:

Unitil Service Corp.  
6 Liberty Lane West  
Hampton, NH 03842  
Attn: Mr. Stephen J. Curran  
Director, Financial Regulation

INVOICE # 20020723

W. O. # 200157

DATE 07/05/02

BILLING PERIOD: 4 Weeks Ended 6/28/02

TERMS: Net 10 Days

FITCHBURG REGULATORY ACCTG. ASSIST. & RATE DESIGN - GAS DIV.

### PROFESSIONAL SERVICES

NAME:

James L. Harrison  
Michael J. Morganti  
Carl A. Vath  
David A. Deans  
PA Secretarial  
PA Secretarial

HOURS	HOURLY RATE	BILLING
2.50	\$160	\$ 400.00
8.00	\$145	\$ 1,160.00
10.00	\$145	\$ 1,450.00
52.45	\$120	\$ 6,294.00
0.75	\$30	\$ 22.50
0.50	\$30	\$ 15.00

SUBTOTAL LABOR \$9,341.50

### OUT-OF-POCKET EXPENSES

Lodging \$ 149.04  
Meals \$ 54.23

*Gas Rate Case*  
*20-00-00-00-166-71-00* \$ 10,011.85  
*Af Curran 7/23/02*

Miscellaneous Office Expenses 5.00% \$ PROF 467.08  
(Telephone, reproduction, postage, data processing)

SUBTOTAL EXPENSES \$670.35

TOTAL CHARGES \$10,011.85

# 37399

**MANAGEMENT APPLICATIONS CONSULTING**

**Professional Services**

**June 2002**

**Jim Harrison**

**Unitil Service Corp**

**Fitchburg Gas Regulatory Accounting Assistance and Rate Design**

**W. O. #200157**

<b><u>Date</u></b>	<b><u>Time</u></b>	<b><u>Description</u></b>
6/28/02	2.5	Meeting regarding data requests; e-mail and phone M. Purcell regarding DTE 1-58 and AG Set 2 and proprietary software.
<b>TOTAL</b>	<b>2.5</b>	

**MANAGEMENT APPLICATIONS CONSULTING, INC.**

**Professional Services**

**June 2002**

**Michael Morganti**

**Unitil Service Corp.**

**W. O. #200157**

**Fitchburg Gas Regulatory Assistance**

<u>Date</u>	<u>Time</u>	<u>Description</u>
6/25/02	4.0	Reviewing Data Requests and responding to DTE 1-38, 39, 45 and 55.
6/26/02	4.0	Reviewing Data Requests and responding to DTE 1-38, 39, 45 and 55.
<b>TOTAL</b>	<b>8.0</b>	

**MANAGEMENT APPLICATIONS CONSULTING, INC.**

**Professional Services**

**June 2002**

**Carl Vath**

**W. O. # 200157**

**Unitil Service Corp.  
Fitchburg Gas  
Regulatory Accounting Assistance and Rate Design**

<b><u>Date</u></b>	<b><u>Time</u></b>	<b><u>Description</u></b>
6/27/02	5.5	Develop responses to data requests group 2, DTE 2-40 through DTE 2-84 as required.
6/28/02	4.5	Develop responses to data requests for group 1 and group 2, DTE 1-58, 1-59 and DTE 2-66 on.
<b>TOTAL</b>	<b>10.0</b>	

**MANAGEMENT APPLICATIONS CONSULTING,****Professional Services****June 2002****David A. Deans****W. O. #200157****Unitil Service Corp.  
Fitchburg Regulatory Assistance – Gas Division**DTE 02-24/25  
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<u>Date</u>	<u>Time</u>	<u>Description</u>
6/3/02	1.00	At Unitil office; reviewed and edited accounting data supporting revenue requirement adjustments
6/4/02	2.75	At Unitil office; discussions with Curran; reviewed and edited accounting data supporting revenue requirement adjustments
6/5/02	2.00	At Unitil office; discussions with Curran and Finance Staff; reviewed and edited accounting data supporting revenue requirement adjustments
6/6/02	.85	At Unitil office; reviewed and edited accounting data supporting revenue requirement adjustments
6/7/02	2.25	At Unitil office; discussions with Curran; provided schedules of accounting data supporting revenue requirement adjustment to Finance Staff; reviewed accounting data for normalizing adjustment
6/11/02	.40	Discussions with Curran and Finance Staff
6/13/02	.50	Discussions with Curran and Finance Staff
6/14/02	1.00	Reviewed and edited accounting data supporting revenue requirements
6/17/02	2.15	At Unitil office; discussions with Curran and others; reviewed data responses
6/18/02	5.50	At Unitil office; discussions with Curran and others; reviewed data responses
6/19/02	6.00	At Unitil office; discussions with Curran and others; reviewed data responses
6/20/02	5.50	At Unitil office; discussions with Curran and others; prepared and reviewed data responses
6/21/02	2.50	Discussions with Curran and others; prepared and reviewed data responses
6/24/02	5.10	At Unitil office; discussions with Curran and others; prepared and reviewed data responses
6/25/02	5.25	At Unitil office; discussions with Curran and others; prepared and reviewed data responses; attended meeting of rate case team
6/26/02	4.60	At Unitil office; discussions with Curran and others; prepared and reviewed data responses
6/27/02	2.75	Discussions with Curran and others; prepared and reviewed data responses
6/28/02	2.35	Discussions with Finance and Accounting Staffs; prepared and reviewed data responses
<b>TOTAL</b>	<b>52.45</b>	





# MANAGEMENT APPLICATIONS (

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DTE 02-24/25  
Attachment 3 DTE 2-15  
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## INVOICE

TO:

Unitil Service Corp.  
6 Liberty Lane West  
Hampton, NH 03842  
Attn: Mr. Stephen J. Curran  
Director, Financial Regulation

INVOICE # 20020722

W. O. # 200156

DATE 07/05/02

TERMS: Net 10 Days

BILLING PERIOD: 4 Weeks Ended 6/28/02

FITCHBURG REGULATORY ACCTG. ASSIST. & RATE DESIGN - ELECTRIC DIV.

### PROFESSIONAL SERVICES

NAME:

James L. Harrison  
Michael J. Morganti  
Carl A. Vath  
David A. Deans  
PA Secretarial  
PA Secretarial

HOURS	HOURLY		BILLING
	RATE		
2.50	\$160	\$	400.00
12.00	\$145	\$	1,740.00
2.50	\$145	\$	362.50
53.40	\$120	\$	6,408.00
0.75	\$30	\$	22.50
0.50	\$30	\$	15.00

SUBTOTAL LABOR \$8,948.00

### OUT-OF-POCKET EXPENSES

Lodging  
Meals

\$ 223.56  
\$ 154.91

*Electric Rate Con*

*20-00-00-00-186-72-00 \$9,773.87*

*Adj Curran 7/23/02*

Miscellaneous Office Expenses 5.00% \$ PROF  
(Telephone, reproduction, postage, data processing)

447.40

SUBTOTAL EXPENSES \$825.87

*\$ 37404*

TOTAL CHARGES **\$9,773.87**

**MANAGEMENT APPLICATIONS CONSULTING, INC.**

**Professional Services**

**June 2002**

**Jim Harrison**

**Unitil Service Corp**

**Fitchburg Electric Regulatory Accounting Assistance and Rate Design**

**W. O. #200156**

<u><b>Date</b></u>	<u><b>Time</b></u>	<u><b>Description</b></u>
6/25/02	0.5	Review DTE Set 1 data requests; phone M. Morganti and D. Debski.
6/28/02	2.0	Meeting regarding data requests; e-mail/phone M. Purcell regarding DTE 1-58 and AG Set 2 requests for proprietary software.
<b>TOTAL</b>	<b>2.5</b>	

**MANAGEMENT APPLICATIONS CONSULTING**

**Professional Services**

**June 2002**

**Michael Morganti**

**Unifil Service Corp.**

**W. O. #200156**

**Fitchburg Electric Regulatory Assistance**

<u>Date</u>	<u>Time</u>	<u>Description</u>
6/26/02	2.0	Responding to data requests DTE 2-43 to DTE 2-55.
6/27/02	3.0	Responding to data requests DTE 2-56, 57, 59 and 61.
6/28/02	7.0	Responding to data requests DTE 2-62 to DTE 265 and DTE 2-58.
<b>TOTAL</b>	<b>12.0</b>	

**MANAGEMENT APPLICATIONS CONSULTING, INC.**

**Professional Services**

**June 2002**

**Carl Vath**

**W. O. # 200156**

**Unitil Service Corp.  
Fitchburg Electric  
Regulatory Accounting Assistance and Rate Design**

<b><u>Date</u></b>	<b><u>Time</u></b>	<b><u>Description</u></b>
6/26/02	2.5	Review Data Requests and prepare initial responses.
<b>TOTAL</b>	<b>2.5</b>	

**MANAGEMENT APPLICATIONS CONSULTING****Professional Services****June 2002****David A. Deans****W. O. #200156****Unitil Service Corp.  
Fitchburg Regulatory Assistance – Electric Division**DTE 02-24/25  
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<u>Date</u>	<u>Time</u>	<u>Description</u>
6/3/02	1.00	At Unitil office; reviewed and edited accounting data supporting revenue requirement adjustments
6/4/02	2.75	At Unitil office; discussions with Curran; reviewed and edited accounting data supporting revenue requirement adjustments
6/5/02	2.00	At Unitil office; discussions with Curran and Finance Staff; reviewed and edited accounting data supporting revenue requirement adjustments
6/6/02	.90	At Unitil office; discussions with Curran; reviewed and edited accounting data supporting revenue requirement adjustments
6/7/02	2.25	At Unitil office; discussions with Curran; provided schedules of accounting data supporting revenue requirement adjustment to Finance Staff; reviewed accounting data for normalizing adjustment
6/10/02	.25	Discussions with Curran
6/11/02	.60	Discussions with Curran and Finance Staff
6/13/02	.50	Discussions with Curran and Finance Staff
6/14/02	1.00	Reviewed and edited accounting data supporting revenue requirements
6/17/02	2.20	At Unitil office; discussions with Curran and others; reviewed data responses
6/18/02	5.50	At Unitil office; discussions with Curran and others; reviewed data responses
6/19/02	6.00	At Unitil office; discussions with Curran and others; reviewed data responses
6/20/02	5.50	At Unitil office; discussions with Curran and others; prepared and reviewed data responses
6/21/02	2.50	Discussions with Curran and others; prepared and reviewed data responses
6/24/02	5.15	At Unitil office; discussions with Curran and others; prepared and reviewed data responses
6/25/02	5.25	At Unitil office; discussions with Curran and others; prepared and reviewed data responses; attended meeting of rate case team
6/26/02	4.65	At Unitil office; discussions with Curran and others; prepared and reviewed data responses
6/27/02	2.75	Discussions with Curran and others; prepared and reviewed data responses
6/28/02	2.65	Discussions with Finance and Accounting Staffs; prepared and reviewed data responses
<b>TOTAL</b>	<b>53.40</b>	



# MANAGEMENT APPLICATIONS CONSULTING, INC.

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## INVOICE

TO:

Unitil Service Corp.  
6 Liberty Lane West  
Hampton, NH 03842  
Attn: Mr. Stephen J. Curran  
Director, Financial Regulation

INVOICE# 20020730

W. O. # 300154

DATE 07/05/02

BILLING PERIOD: 4 Weeks Ended 6/28/02

TERMS: Net 10 Days

DEPRECIATION RATE STUDY - FITCHBURG GAS & ELECTRIC.

### PROFESSIONAL SERVICES

NAME:

James H. Aikman  
Marcy E. Stefan

HOURS	HOURLY RATE	BILLING
10.00	\$160	\$ 1,600.00
22.00	\$80	\$ 1,760.00

SUBTOTAL LABOR \$3,360.00

### OUT-OF-POCKET EXPENSES

*Handwritten:*  
F&E Rate Cases  
3576 20-00-00-00-186-71-00 \$ 6,211.28  
6576 20-00-00-00-186-72-00 2,249.52  
3,460.80

*Handwritten:* AJ Curran 7/23/02

Miscellaneous Office Expenses 3.00% \$ PROF 100.80  
(Telephone, reproduction, postage, data processing)

SUBTOTAL EXPENSES \$100.80

TOTAL CHARGES \$3,460.80

*Handwritten:* 37400

Page:  
Invoice Date:  
Invoice No: 07750528  
Customer Number: 261-000147-000  
Fed Tax ID: 94-1648752

**Labor Invoice - DUE UPON RECEIPT**

**Personal & Confidential**  
Mark Collin  
UNITIL CORPORATION  
6 LIBERTY LANE, WEST  
HAMPTON NH 03842

**Please Remit To:**  
RHI Management Resources  
P.O. BOX 6248  
Carol Stream IL 60197-6248

Line	Employee Name	Week-Ended	"Report-To" Supervisor	Qty	UOM	B/H Rate	Amount
1	Tafaya, Robyn A	07/12/2002	Collin, Mark	40.00	HRS REG	\$ 56.00	\$ 2,240.00
Subtotal for Week-Ended: 07/12/2002				40.00	HRS		\$ 2,240.00

50% NHRIST  
50% FGE Rate CASES — \$2,240 x 50%  
= \$1,120 —  
Gas 35% \$392  
Electric 65% \$728

Invoice Subtotal:

\$ 2,240.00

**TOTAL AMOUNT DUE :**

\$ 2,240.00

Any questions regarding this invoice please call:  
(800) 533-8435

For senior accounting and finance project professionals please call:  
(781) 676-1988

Please detach and return this remittance stub with your payment.

**Thank you for choosing RHI Management Resources!**

RHI Management Resources  
P.O. BOX 6248  
Carol Stream IL 60197-6248

Customer Number	Invoice Number	Total Amount
261-000147-000	07750528	\$ 2,240.00

26100014700007750528002240005

Ref #37518

**Unitil Service Corporation**  
**Monthly Allocation of Time**  
**July-02**

Total Finance	11,925.01	% Charged To Co's
Finance-NH	7,870.51	<b>CECO</b> 10%
Finance-MA	4,054.50	<b>E&amp;H</b> 11%
Accounting-NH	<u>5,856.25</u>	<b>UPC</b> 79%
	17,781.26	

This entry is to charge back each company their portion of temp time associated with NH restructuring and the MA rate cases.

			DR	CR
<b>CECO</b>	Def'd NH Restr Costs	<b>10-20-00-00-186-17-00</b>	1,372.68	
	A/P Assoc Co's	<b>10-20-00-00-234-01-00</b>		(1,372.68)
<b>E&amp;H</b>	Def'd NH Restr Costs	<b>11-20-00-00-186-17-00</b>	1,509.94	
	A/P Assoc Co's	<b>11-20-00-00-234-01-00</b>		(1,509.94)
<b>UPC</b>	Outside Services-NH Restr	<b>13-20-08-00-923-04-00</b>	10,844.14	
	A/P Assoc Co's	<b>13-20-00-00-234-01-00</b>		(10,844.14)
<b>FGE</b>	Gas Rate Case 2002	<b>20-00-00-00-186-71-00</b>	2,027.25	
	Elec Rate Case 2002	<b>20-00-00-00-186-72-00</b>	2,027.25	
	A/P Assoc Co's	<b>20-00-00-00-234-01-00</b>		(4,054.50)
<b>USC</b>	A/R Assoc Co's CECO	<b>12-30-00-00-146-01-00</b>	1,372.68	
	A/R Assoc Co's E&H	<b>12-30-00-00-146-02-00</b>	1,509.94	
	A/R Assoc Co's UPC	<b>12-30-00-00-146-04-00</b>	10,844.14	
	A/R Assoc Co's FGE	<b>12-30-00-00-146-03-00</b>	4,054.50	
	Sal & Wages Finance	<b>12-30-08-00-920-01-00</b>		(11,925.01)
	Sal & Wages Accounting	<b>12-30-10-00-920-01-00</b>		(5,856.25)